

ADMINISTRATIVE NOTICE 98-07

SUBJECT: Property Tax -- State Tax Commissioner's Statement for the Determination of the Soil Productivity Maps for Managed Timberland, Pursuant to § 110-1H-4.

On April 15, 1992, the State Tax Commission filed Legislative Rules for the valuation of timberland and managed timberland (See CSR § 110-1H-1 et seq.). These regulations address, in section four (4), managed timber soil productivity maps. This notice will discuss development of these maps and reference source materials used in their compilation.

DISCUSSION

The Commission entered into contracts with the West Virginia University College of Agriculture and Forestry and with Dr. David E. White, Professor of Forest Economics and Policy, to develop soil productivity maps reflecting productivity grades referenced in § 110-1H-3.14. Attachment I is a map depicting the research sources of forest productivity data used in this effort.

Soil productivity maps were developed and delivered to the Commission in 1985. These maps were used (with the exception of Webster County) as a basis for grading and pricing approved managed timberland applications for Tax Year 1998. A composite of surrounding county soil productivity types was used for Webster County as application of the G. R. Trimble, Jr. study "An Equation for Predicting Oak Site Index Without Measuring Soil Depth" as applied by the West Virginia University College of Agriculture and Forestry yielded results inconsistent with those of surrounding counties. Copies of the soil productivity maps are available at a cost of \$5.00 per sheet through our Property Tax Division map order section.

For more information concerning the soil productivity maps see CSR § 110-1H-1 et seq. or contact the State Tax Commission at (304) 558-3940.

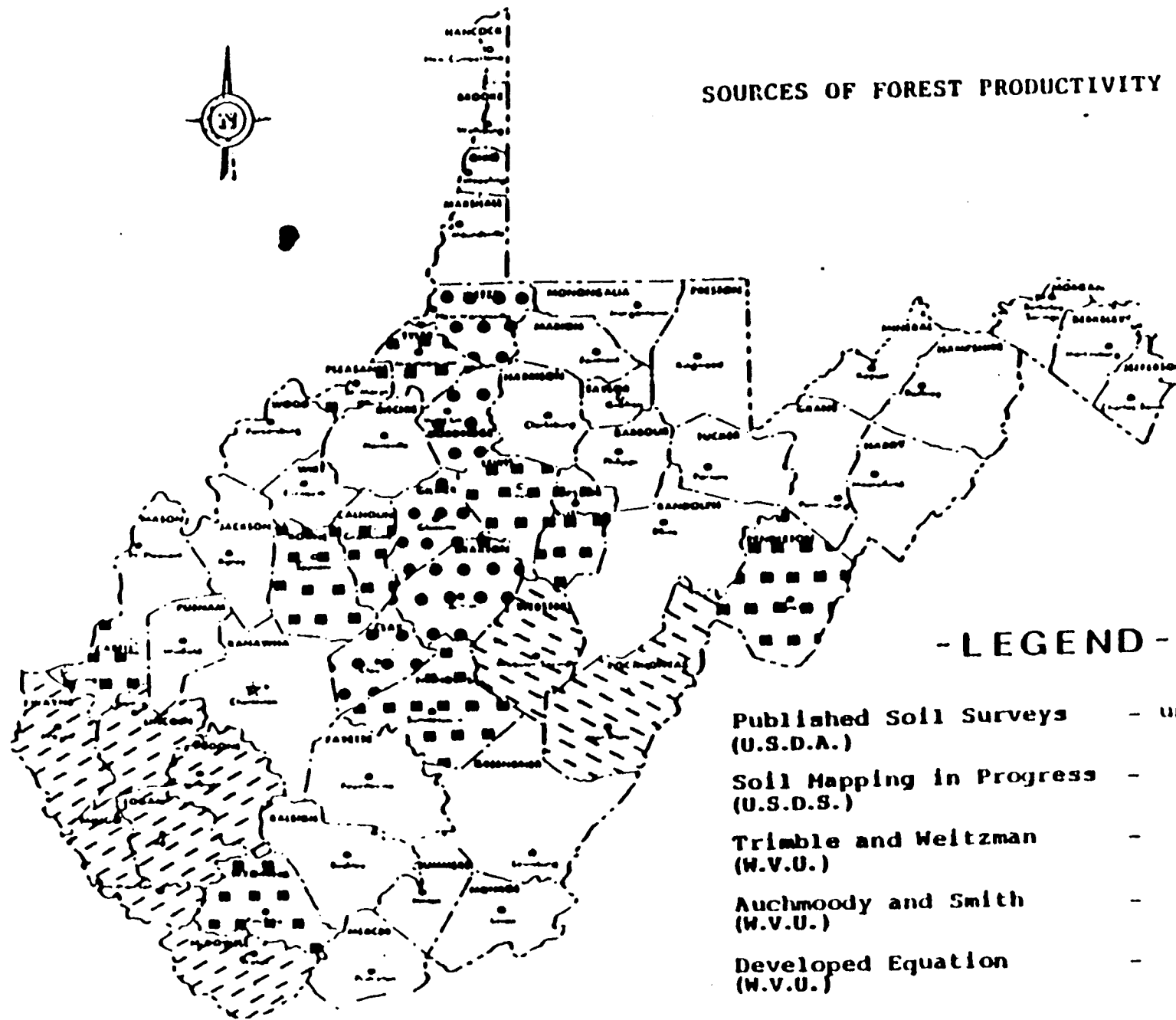
Issued: January 30, 1998

Rich Boyle
State Tax Commissioner
West Virginia State Tax Commission




State Tax Commission
Property Tax Division
P. O. Box 2389
Charleston, WV 25328-2389

Operator on Duty 8:30 am - 4:00 pm
Monday through Friday
Phone: (304) 558-3940
FAX: (304) 558-1843

SOURCES OF FOREST PRODUCTIVITY DATA



- LEGEND -

- Published Soil Surveys (U.S.D.A.) - unmarked
- Soil Mapping in Progress (U.S.D.S.) - 
- Trimble and Weltzman (W.V.U.) - 
- Auchmoody and Smith (W.V.U.) - 
- Developed Equation (W.V.U.) - 